



Falkland Islands Government Taxation Office

Short Tax Return for the Year Ended 31 December 2025

For individuals who are Non-resident and Non-ordinarily resident for tax purposes

Your tax return

This Tax Return is a formal notice that requires you by law to submit a tax return to the Falkland Islands Government Taxation Office (FIGTO) for the year from 1 January 2025 to 31 December 2025. This return is aimed at individuals who are non-resident and non-ordinarily resident for tax purposes.

Tax return deadline

This tax return should be completed and returned by the later of:

- 31 July 2026, or
- sixty days from the date of issue.

Failure to make a return by this deadline may render you liable to a penalty of £100, with a further £200 penalty if the delay exceeds 3 months.

Note the below regarding repayment claims:

If you have not been automatically issued with this return but as an employee wish to claim a repayment of any excess taxes deducted from employment income the submission deadline for this return is **31 December 2026**. Depending on income levels an assessment may result in an additional tax liability.

How to complete your tax return

When completing your tax return:

- Complete all relevant sections - there is a guide to help with each section.
- If you were aged 60 years or over in 2025 and wish to make a claim to have your Falkland Islands tax calculated as a proportion of your worldwide income under Section 195(3) Taxes Ordinance 1997, you will need to complete the full version of the tax return. The full return is available from the Tax Office.
- Use a black or blue inked pen.
- Ensure the declaration below is completed - if it is not completed your tax return will not be treated as received which could render you liable to a penalty.

Tax returns are processed in order of receipt and depend on other work commitments.

Declaration – before you submit your completed tax return, you must sign the statement below

I declare that the information I have given in this tax return and any additional enclosures is correct and fully complete to the best of my knowledge and belief.

I understand that I may have to pay financial penalties and face prosecution if I give false information.

Signature

Date

Name

Capacity if signed on
behalf of someone

Tax Policy for non-resident and non-ordinarily resident

Income Tax - a proportion of the Personal Allowance is available (full amount £16,860 based on days present in the Falkland Islands or Falkland Islands waters during the year. Reliefs available for charitable donations and compulsory Retirement Pension Contributions.

Income Tax rates: first £18,000 at 21%
remainder at 26%

Help and Assistance

For further help with completing your tax return you can download the “Non-Resident Tax Return Guide” from the Taxation website: www.falklands.gov.fk/taxation or a hard copy can be requested from FIGTO using contact details below

If you have a question or wish to have a meeting with a member of FIGTO the contact details are:

Address: The Taxation Office
St Marys Walk
Stanley
Falkland Islands
FIQQ 1ZZ

Email: general@taxation.gov.fk

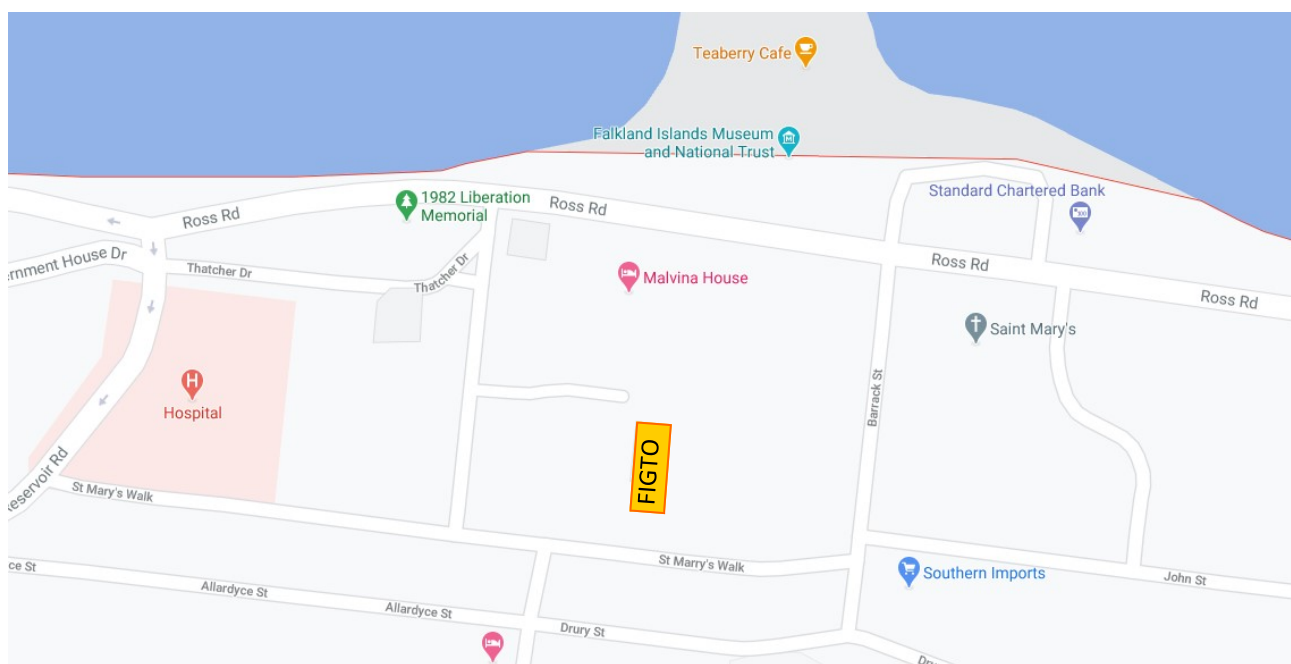
Telephone: +500 28470

Website: www.falklands.gov.fk/taxation

Where is the Tax Office?

The Tax Office is located behind the Malvina House Hotel in the yellow portacabin.

The office is open to the public Monday—Friday 9am - 12 noon.



Completing your tax return

Below is a list of sections which make up your tax return. You only need to complete the sections that are relevant to you, which are those that you have marked "Yes" in the table below.

You are required to mark 'No' in the table below for any sections which you do not have any income to declare.

Section	Reference	Yes	No	Page Ref
Section 1	Personal Details Your personal details including repayment information, contact details and director status. All taxpayers must complete this section	☐	☐	4 & 5
Section 2	Falkland Islands Employment Income and Benefits in Kind Were you an employee, office holder, director, agency worker or did you receive payments from a former employer (excluding pensions)?	☐	☐	6 & 7
Section 3	Pension from the Falkland Islands Did you receive a pension from any pension schemes in the Falkland Islands? Do you want to split your pension income with your spouse?	☐	☐	8
Section 4	Self-Employment in the Falkland Islands Were you self-employed (but not in a partnership or property income)?	☐	☐	9
Section 5	Partnerships in the Falkland Islands Were you in partnership (excluding income from property)?	☐	☐	9
Section 6	Falkland Islands Land and Property Did you receive any income from land or property in the Falkland Islands?	☐	☐	10
Section 7	Additional Income/Information Did you receive any other income not declared elsewhere on your return. Did you make any voluntary tax payments? Did you have any Falkland Islands savings or investment income?	☐	☐	10-11
Section 8	Claims for Relief Do you want to claim for any relief not included elsewhere on your return, including charitable donations and pension contributions?	☐	☐	11
	Returning your form Details on how to return your completed tax return.			12

To be completed by all taxpayers

1.1 If your name and address on the front of this return are **incorrect** please provide your correct details below

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1.2 If you are intending to leave the Falkland Islands within the next 12 months, please provide a forwarding address

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1.3 It may be calculated that you are due a repayment of tax. Please confirm your preferred payment method and provide details where applicable

☐	Paid into an account held at Standard Chartered Bank												
Account Name													
Account Number													

☐	Paid into a non-Falkland Islands bank account via 'Straight to Bank'												
Beneficiary Account Name													
Beneficiary Address													
Bank Name													
Full Bank Address													
IBAN													
Account Number								SWIFT Code					

☐	To pay an amount due to another Falkland Islands Government department												
Department name													
Invoice number/payment ref													
It is your responsibility to notify the FIG Department that you are paying them using your tax refund. FIGTO is not responsible for any fines and/or interest incurred through late payment.													

To be completed by all taxpayers

1.4 Did you arrive or depart the Falkland Islands during the year 1 January 2025 to 31 December 2025?

Please enter your dates arrival and/or departure in the format DD/MM/YYYY.

Arrival	Departure	Reason for absence

1.5 Personal contact details

Tel - Mobile		Tel - Home		Tel - Work	
Email address					

1.6 Names of any company/companies you were a director of during the year

1.7 Would you like your completed tax assessment and notice of assessment to be emailed to you?

☐ Yes - issue my assessment by email to the address in Q 1.5

☐ No - continue to issue my assessment to my postal address.

1.8 If you are due a refund would you like the payment remittance to be emailed to you?

☐ Yes - issue my remittance by email to the address in Q 1.5

☐ No - continue to issue my remittance to my postal address.

Details of employment

2.1	Employer's name	
2.2	Income from employment - including wages, salaries and bonuses	£
2.3	POAT (Payments on Account of Tax) deducted from money received	£
2.4	Other payments received, e.g. tips	£
2.5	Compulsory employee contribution made from wages or salary to the Falkland Islands Retirement Pension (RPC)	£

Details of second employment

2.6	Employer's name	
2.7	Income from employment - including wages, salaries and bonuses	£
2.8	POAT (Payments on Account of Tax) deducted from money received	£
2.9	Other payments received, e.g. tips	£
2.10	Compulsory employee contribution made from wages or salary to the Falkland Islands Retirement Pension (RPC)	£

If you had more than two employers please enter the same details as above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

Details of Benefits in Kind Received

2.11	Employer's name	
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Value of Benefit

2.12	Furnished house	£
2.13	Unfurnished house	£
	If benefit received for furnished or unfurnished house number of rooms	
2.14	Heating and/or electricity where you have the use of a dwelling house	£
2.15	Board & accommodation including heating or electricity (or both)	£
2.16	Board & accommodation excluding heating or electricity (or both)	£
2.17	Accommodation only	£
2.18	Board only	£
2.19	Heating and/or electricity where you have the use of shared accommodation	£

Vehicles

2.20	Number of days available for private use (if less than 75)	
2.21	Benefit at £60 a day to a maximum of £4,500	£

Loans from Employer

2.22	Start date of loan	
2.23	End date of loan	
2.24	Amount at the start of the year or when loan started	£
2.25	Amount at the end of the year or when loan finished	£
2.26	Amount of interest paid, if any	£
2.27	Percentage rate of interest charged, if any	%

Travel

2.28	Did you receive any flights, accommodation etc. paid for by your employer that was not wholly and exclusively for your employment?	Yes ☐ No ☐
	Value, if known	£

Other Payments

If your employer has paid for anything for you that was not wholly, necessarily and exclusively for your employment and not already declared on this return please provide details in the boxes below

2.29	Type of payment/goods	
2.30	Value of payment/goods	£

If you received Benefits in Kind from more than one employer please enter the same details as requested in this section on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

This area is intentionally blank

Details of Falkland Islands pensions received

		Gross amount	Tax deducted
3.1	Falkland Islands Pensions Scheme (FIPS) pension received by you	£	£
3.2	Falkland Islands Retirement Pension (FIRP) received by you	£	£

Details of other pension and retirement annuities received

3.3	Name of person / scheme paying your pension		
		Gross amount	Tax deducted
	Amount of pension received	£	£

3.4	Name of person / scheme paying your second pension		
		Gross amount	Tax deducted
	Amount of pension received	£	£

3.5 If you were 60 years old or over during 2025 and would like your Falkland Islands pension to be jointly split between yourself and your spouse please provide the information below

Full name of your spouse	
Tax Identification Number of your spouse (if known)	

Which pensions, declared in this tax return, would you like to split equally between yourself and your spouse?

Question Ref	Please tick if YES	Amount of split	Your spouse is required to sign below to confirm the split of pensions
3.1	☐	£	Signature of your spouse
3.2	☐	£	
3.3	☐	£	
3.4	☐	£	

The spouse will be required to declare their total split of the pension(s) at Question 3.6 on their individual tax return

3.6 If you have a split of your spouse's pensions for tax purposes please provide the information below

Full name of your spouse	
Tax Identification Number of your spouse (if known)	
Your total split of your spouse's pensions	£

4.1 Details of main source of self-employed income

Name of business			
Description of business			
Accounting period start date			
Accounting period end date			
Net business profit for tax purposes (put figure in brackets if loss)		£	

If you have more than one source of self-employed income please enter the same details as requested above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

Please submit your business accounts and tax computation. Your tax return is incomplete without these documents.

Section 5 - Partnerships in the Falkland Islands

5.1 Details of main source of partnership income

Name of business			
Description of business			
Names of business partners			
Accounting period start date			
Accounting period end date			
Your share of net business profit for tax purposes (put figure in brackets if loss)		£	

If you have more than one source of partnership income please enter the same details as requested above on a piece of paper or take a photocopy of this blank page, complete it and submit it with your return.

Please submit your business accounts and tax computation. Your tax return is incomplete without these documents.

6.1 Details of your income from Falkland Islands land and/or property

Your share of the net profit / loss after adjustments for tax (put figure in brackets if loss)	£
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6.2 The address of the land or property rented out. If these are jointly owned provide the name of the person(s) who jointly holds the land or property and your percentage of holding

Land location or property address	Name of person(s) who you jointly let the property with (if applicable)	Percentage of holding

6.3 Further information regarding your property or land can be provided below

Please submit your accounts, tax computations and any other relevant information with your tax return. Your tax return is incomplete without these documents.

Section 7- Additional Income

7.1 Details of other sources of Falkland Islands income not already included in your return

Source of additional income	Amount
	£
	£
	£
	£

7.2 Details of any Falkland Islands savings and/or investment income received including, but not limited to, bank interest and dividend income

Source of savings or investment income	Amount
	£
	£
	£
	£

Additional information

7.3 Total of any voluntary tax payments made during the year

£

7.4 Any other information relevant to your tax affairs for the year

Section 7 - Additional Information

Section 8 - Claims for Relief

8.1 Claims for relief on charitable donations - **please remember to include a copy of receipt for each donation made**

Charity name	Amount
	£
	£
	£
	£
	£

Section 7 - Claims for Relief

8.2 Claims for relief on any pension contributions **not** already included in this return

Compulsory contributions paid to the Retirement Pension Scheme (RPC)

£

Returning your form

The Taxation Office
St Marys Walk
Stanley
Falkland Islands
FIQQ 1ZZ

Data Protection

The Taxation Office is required by law to collect and hold personal information in relation the collection and assessment of income tax and corporation tax. To find out more about the information held and how it is secured please see the “Falkland Islands Government Privacy Notice - Taxation Office” which can be found online at www.falklands.gov.fk/taxation/downloads/ or alternatively contact the office for a hard copy.

How to return your tax return

If you are posting your completed return in the Falkland Islands you can use the same envelope that the return was posted to you. By using the same envelope it will be free of charge for you to post. If you put your tax return into the envelope with this page facing outwards, it will keep your details private and provide the address to FIGTO for the Post Office to direct your return.

If you are posting your tax return from outside of the Falkland Islands you will need to pay for the postage.

Before returning your tax return

Please take time to ensure that you have done all of the below before submitting your return. A common error with returns are that they've been completed in a rush and details have been missed off. Please ensure that you have:

- Completed all relevant sections
- Used a black or blue inked pen
- Signed and dated the declaration on the front page —if the declaration is not completed your tax return will not be treated as received which could render you liable to a penalty.

Tax returns are logged when received by FIGTO and are processed in order of receipt.

Tax return deadline

This tax return should be completed and returned by the later of:

- 31 July 2026, or
- sixty days from the date of issue.

Failure to make a return by this deadline may render you liable to a penalty of £100, with a further £200 penalty if the delay exceeds 3 months.

Note the below regarding repayment claims:

An employee wishing to claim a repayment of any excess taxes deducted from employment income has a submission deadline of **31 December 2026**.